

BEAUREGARD PARISH SHERIFF

DERIDDER, LOUISIANA

ANNUAL FINANCIAL REPORT

JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 9 2002

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INDEPENDENT AUDITOR'S REPORT

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

I have audited the accompanying general purpose financial statements of the Beauregard Parish Sheriff, as of and for the year ended June 30, 2001 as listed in the table of contents. These general purpose financial statements are the responsibility of the Beauregard Parish Sheriff. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *GOVERNMENT AUDITING STANDARDS*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Beauregard Parish Sheriff, as of June 30, 2001 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *GOVERNMENT AUDITING STANDARDS*, I have also issued my report dated December 20, 2001 on my consideration of the Beauregard Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *GOVERNMENT AUDITING STANDARDS* and should be read in conjunction with this report in considering the results of my audit.

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Beauregard Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements; and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John A. Windham, CPA

DeRidder, Louisiana
December 20, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

BEAUREGARD PARISH SHERIFF

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2001

ASSETS	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
Cash and cash equivalents	\$ 1,780,904	\$ 20,430	\$ -
Accounts receivable	89,484	-	-
Prepaid insurance	7,690	-	-
Due from other governmental units	93,721	-	-
Due from other funds	6,024	-	-
Amount to be provided for debt service	-	-	-
Equipment & machinery (net of depreciation)	-	-	-
Total assets	<u>\$ 1,977,823</u>	<u>\$ 20,430</u>	<u>\$ -</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 30,051	\$ -	\$ -
Certificates of indebtedness	-	-	-
Due to taxing bodies and others	-	-	-
Due to other funds	25	-	-
Total liabilities	<u>\$ 30,076</u>	<u>\$ -</u>	<u>\$ -</u>
Fund equity:			
Investment in general fixed assets	\$ -	\$ -	\$ -
Fund balance:			
Unreserved - Undesignated	1,947,747	-	-
Designated for subsequent years expenditures	-	20,430	-
Total fund equity	<u>\$ 1,947,747</u>	<u>\$ 20,430</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ 1,977,823</u>	<u>\$ 20,430</u>	<u>\$ -</u>

Statement A

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG- TERM DEBT	
AGENCY FUNDS			
\$ 677,866	\$ -	\$ -	\$ 2,479,200
150	-	-	89,634
-	-	-	7,690
-	-	-	93,721
25	-	-	6,049
-	-	310,000	310,000
-	2,720,647	-	2,720,647
<u>\$ 678,041</u>	<u>\$ 2,720,647</u>	<u>\$ 310,000</u>	<u>\$ 5,706,941</u>
\$ -	\$ -	\$ -	\$ 30,051
-	-	310,000	310,000
672,017	-	-	672,017
6,024	-	-	6,049
<u>\$ 678,041</u>	<u>\$ -</u>	<u>\$ 310,000</u>	<u>\$ 1,018,117</u>
\$ -	\$ 2,720,647	\$ -	\$ 2,720,647
-	-	-	1,947,747
-	-	-	20,430
<u>\$ -</u>	<u>\$ 2,720,647</u>	<u>\$ -</u>	<u>\$ 4,688,824</u>
<u>\$ 678,041</u>	<u>\$ 2,720,647</u>	<u>\$ 310,000</u>	<u>\$ 5,706,941</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 2001

REVENUES	General Fund	Special Revenue	Capital Projects	Totals (Memorandum Only)
Taxes:				
Ad valorem	\$ 1,643,056	\$ -	\$ -	\$ 1,643,056
Sales tax	-	855,896	-	855,896
Intergovernmental:				
Federal funds	153,739	-	-	153,739
State funds	252,275	-	-	252,275
Local funds	78,953	-	-	78,953
Fees, charges, and commissions for services	1,499,392	-	-	1,499,392
Use of money and property	67,378	17,526	666	85,570
Miscellaneous	1,092	-	-	1,092
Total revenue	<u>\$ 3,695,885</u>	<u>\$ 873,422</u>	<u>\$ 666</u>	<u>\$ 4,569,973</u>
EXPENDITURES				
General government -				
Tax collector	\$ 204,967	\$ -	\$ -	\$ 204,967
Public safety:				
Administration	435,818	47	-	435,865
Community services	21,156	-	-	21,156
Civil services	136,711	-	-	136,711
Criminal investigation	1,810,206	-	-	1,810,206
Custody of prisoners	1,361,890	-	-	1,361,890
Communications	508,473	-	-	508,473
Automotive services	322,015	-	-	322,015
Capital outlay	-	-	146,131	146,131
Debt service:				
Principal payment	90,000	-	-	90,000
Interest payment	13,333	-	-	13,333
Total expenditures	<u>\$ 4,904,569</u>	<u>\$ 47</u>	<u>\$ 146,131</u>	<u>\$ 5,050,747</u>

(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 2001

Excess (Deficiency) of Revenues Over Expenditures	\$ (1,208,684)	\$ 873,375	\$ (145,465)	\$ (480,774)
OTHER FINANCING SOURCES (USES)				
Sale of assets	\$ 28,159	\$ -	\$ -	\$ 28,159
Transfers in	904,904	-	11,917	916,821
Transfers out	<u>(11,917)</u>	<u>(875,000)</u>	<u>-</u>	<u>(886,917)</u>
Total other financing sources (uses)	<u>\$ 921,146</u>	<u>\$ (875,000)</u>	<u>\$ 11,917</u>	<u>\$ 58,063</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (287,538)	\$ (1,625)	\$ (133,548)	\$ (422,711)
Fund balance, beginning	<u>2,235,285</u>	<u>22,055</u>	<u>133,548</u>	<u>2,390,888</u>
Fund balance, ending	<u>\$ 1,947,747</u>	<u>\$ 20,430</u>	<u>\$ -</u>	<u>\$ 1,968,177</u>
				(Concluded)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL TYPES
Year Ended June 30, 2001**

REVENUES	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Taxes:			
Ad valorem	\$ 1,645,000	\$ 1,643,056	\$ (1,944)
Sales taxes	-	-	-
Intergovernmental revenues:			
Federal grants:			
Drug Task Force	118,500	120,631	2,131
Office of Emergency Preparedness	20,500	17,450	(3,050)
Law Enforcement Block Grant	10,250	10,243	(7)
INS Citizenship Applications	5,700	5,415	(285)
State grants:			
State supplemental pay	207,000	206,911	(89)
D.A.R.E.	22,000	20,603	(1,397)
LA Highway Safety Commission	5,000	5,220	220
LA Commission on Law Enforcement - Response to Domestic Violence	19,500	19,541	41
Local funds:			
City of DeRidder	28,000	27,364	(636)
SW District Law Enforcement Planning Council, Inc.	1,750	3,589	1,839
Enhanced 911 Operations	48,000	48,000	-
Fees, charges and commissions for services:			
Commission on state revenue sharing	152,000	151,950	(50)
Commission on licenses and fines	59,000	59,336	336
Commission on sales tax and license collections	273,000	278,556	5,556
Commission on ad valorem taxes	8,150	8,167	17
Commission on fines and bonds	39,000	38,042	(958)
Commission on sales and seizures	3,150	3,274	124
Commission on judicial sales	76,000	79,021	3,021
Criminal, traffic and civil court fees	108,000	115,888	7,888
Court attendance fees	10,000	9,792	(208)
Transportation of prisoner fees	16,000	17,975	1,975

[illegible]

(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL TYPES
Year Ended June 30, 2001

REVENUES	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Fees, charges and commissions for services:			
Feeding and keeping prisoner fees (parish)	100,000	99,260	(740)
Feeding and keeping prisoner fees (state and federal)	610,000	622,355	12,355
Tax notices and advertisement fees	15,500	15,776	276
Interest	67,000	67,378	378
Miscellaneous	1,400	1,092	(308)
Total revenues	<u>\$ 3,669,400</u>	<u>\$ 3,695,885</u>	<u>\$ 26,485</u>

Special Revenue Fund		
Budget	Actual	Variance Favorable (Unfavorable)
-	-	-
-	-	-
-	-	-
17,000	17,526	526
-	-	-
<u>\$ 869,000</u>	<u>\$ 873,422</u>	<u>\$ 4,422</u>

(Continued)

The accompanying notes are an integral part of this statements.

BEAUREGARD PARISH SHERIFF

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL TYPES
Year Ended June 30, 2001**

EXPENDITURES	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
GENERAL GOVERNMENT			
Tax collector	\$ 206,790	\$ 204,967	\$ 1,823
PUBLIC SAFETY			
Administration	\$ 430,788	\$ 435,818	\$ (5,030)
Community services	21,600	21,156	444
Civil services	136,850	136,711	139
Criminal investigations	1,805,100	1,810,206	(5,106)
Custody of prisoners	1,364,350	1,361,890	2,460
Communications	513,550	508,473	5,077
Automotive services	343,000	322,015	20,985
Debt service:			
Principal payments	99,167	90,000	9,167
Interest payments	18,500	13,333	5,167
Total public safety	\$ 4,732,905	\$ 4,699,602	\$ 33,303
Total expenditures	\$ 4,939,695	\$ 4,904,569	\$ 35,126
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,270,295)	\$ (1,208,684)	\$ 61,611
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 25,000	\$ 28,159	\$ 3,159
Transfers in	902,500	904,904	2,404
Transfers out	-	(11,917)	(11,917)
Total other financing sources (uses)	\$ 927,500	\$ 921,146	\$ (6,354)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (342,795)	\$ (287,538)	\$ 55,257
Fund balance, beginning	2,235,285	2,235,285	-
Fund balance, ending	\$ 1,892,490	\$ 1,947,747	\$ 55,257

Special Revenue Fund		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
\$ -	\$ 47	\$ (47)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 47	\$ (47)
\$ -	\$ 47	\$ (47)
\$ 869,000	\$ 873,375	\$ 4,375
\$ -	\$ -	\$ -
-	-	-
875,000	875,000	-
\$ 875,000	\$ 875,000	\$ -
\$ (6,000)	\$ (1,625)	\$ 4,375
22,055	22,055	-
\$ 16,055	\$ 20,430	\$ 4,375
		(Concluded)

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
As of and for the year Ended June 30, 2001**

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other services. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Beauregard Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the retention

BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff's office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund Accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund, Special Revenue Fund, and Capital Projects Fund), and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, federal grant programs and maintenance of prisoners. General operating expenditures are paid from this fund.

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Special Revenue Fund

The special revenue fund is used to deposit a parish wide one-quarter cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies and to provide for future cost of living salary adjustments; to provide permanent funding for drug education programs, such as D.A.R.E. in schools; and to fund an increase in personnel and equipment for narcotics, patrol and detective divisions.

Capital Projects Fund

The capital projects fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, and other fees. Disbursements from these funds are made to various parish agencies, litigants in suits, and others in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the timing of recognizing and reporting revenues and expenditures in the accounts and in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund and special revenue fund are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting for the general and special revenue fund, and the cash basis, which approximates the modified accrual basis, for the agency funds. The general fund used the following practices in recording revenues and expenditures.

BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Revenues

State revenue sharing, which is based on population and homesteads in the parish, is recorded in the year the taxes are received.

Ad valorem taxes are assessed for the calendar year on November 15 of each year and become delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Revenues in the proprietary funds are recognized when earned and substantially all other revenues are recorded when received.

Expenditures and Expenses

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

E. BUDGET PRACTICES

The proposed budget for 2000-2001 was made available for inspection on June 5, 2000. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Beauregard Parish Sheriff's office on June 15, 2000, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

All expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 2001 the sheriff had no investments.

G. INVENTORY

The Sheriff had no inventory as of June 30, 2001.

H. FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental funds when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

I. ANNUAL SICK LEAVE

Full-time employees of the Sheriff's office earn ten days annual sick leave each year. Annual sick leave cannot be accumulated. Vacation leave will be granted according to length of service, ranging from five to fifteen days per year for full-time employees. Vacation leave must be used in blocks of not less than five days at a time.

J. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. FUND EQUITY

Designated Fund Balance -

Designated fund balance represents tentative plans for future use of financial resources.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	-	8.26	-
Law Enforcement	5.71	5.71	12-31-09

BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. CASH AND CASH EQUIVALENTS

At June 30, 2001, the sheriff has cash and cash equivalents (book balances) totaling \$2,479,200, as follows:

	General Fund	Special Revenue Funds	Agency Funds	Total
Demand deposits	\$ -	\$ -	\$ 131,231	\$ 131,231
Interest bearing				
demand deposits	641,329	-	102,935	744,264
Money market				
accounts	36,900	20,430	443,700	501,030
Time deposits	1,102,075	-	-	1,102,075
Petty cash	600	-	-	600
Total	<u>\$ 1,780,904</u>	<u>\$ 20,430</u>	<u>\$ 677,866</u>	<u>\$2,479,200</u>

These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2001, the sheriff has \$2,643,470 in deposits (collected bank balances). These deposits are secured from risk by \$402,000 of federal deposit insurance and \$2,241,470 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized pledged (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

4. RECEIVABLES

The receivables of \$89,484 at June 30, 2001, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Accounts receivable	<u>\$ 89,484</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2001 are as follows:

<u>Funds</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 6,024	\$ 25
Tax Collector Agency Fund	-	2,000
Narcotics Seizure Fund	-	583
Inmate Agency Fund	-	3,213
Criminal Court Fund	25	-
Cash Bond Fund	-	228
Total	<u>\$ 6,049</u>	<u>\$ 6,049</u>

6. GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 2000</u>	<u>Additions</u>	<u>Deletions and Adjustments</u>	<u>Balance June 30, 2001</u>
Buildings	\$ 261,256	\$ 310,093	\$ (31,222)	\$ 540,127
Vehicles	788,655	131,696	(149,532)	770,819
Office furniture and equipment	290,262	57,819	(2,394)	345,687
Law enforcement weapons and equipment	815,267	270,119	(21,372)	1,064,014
Total	<u>\$ 2,155,440</u>	<u>\$ 769,727</u>	<u>\$ (204,520)</u>	<u>\$ 2,720,647</u>

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

7. PENSION PLAN

Sheriff's Pension and Relief Fund

Substantially all employees of the Beauregard Parish Sheriff's office are members of the Sheriff's Pension and Relief Fund (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, PO Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy - Plan members are required by statute to contribute 9.7 percent of their annual covered salary and the Beauregard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include on-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Beauregard Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Sheriff's contributions to the System for the years ending June 30, 2001, 2000, and 1999 were \$129,239, \$101,073, and \$95,037, respectively, equal to the required contributions for each year.

State of Louisiana, Public Employees Deferred Compensation Plan

The Sheriff offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal or state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, \$20 per month, and contribute up to a maximum of 25% of taxable compensation, not to exceed \$8,000 per calendar year.

A special "catch-up" provision may be used to invest up to \$15,000 per year for three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds have independent investment objectives and utilize different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

**BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

- Periodic payment
- Payments over you lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Balance July 1, 2000	Additions	Reductions	Balance June 30, 2001
Agency funds:				
Cash bond fund	\$ 21,550	\$ 68,420	\$ 82,093	\$ 7,877
Criminal court fund	52,513	618,193	619,546	51,160
Civil suit fund	20,954	710,072	711,622	19,404
Traffic court fund	52,412	523,225	533,488	42,149
Narcotics seizure fund	20,595	583	520	20,658
Tax collector	359,204	29,206,058	29,044,676	520,586
Inmate fund	15,359	135,199	134,526	16,032
Total	<u>\$ 542,587</u>	<u>\$ 31,261,750</u>	<u>\$ 31,126,471</u>	<u>\$ 677,866</u>

9. TAXES PAID UNDER PROTES

As of June 30, 2001 the sheriff was holding in escrow, taxes paid under protest in the amount of \$502,072, including interest earned on the escrow amount. A civil suit has been filed and litigation continues on the protested amount.

BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

10. LITIGATION AND CLAIMS

The sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the sheriff and his legal counsel the outcome of these lawsuits will not have a material effect on the accompanying general purpose financial statements and, accordingly, no provision of losses has been recorded.

11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Beauregard Parish Police Jury does not pay for any of the operating expenses of the sheriff. The parish police jury furnishes the sheriff with office space for the administration of his office and the collection of taxes levied by the various taxing districts of the parish.

In addition to the above, the Parish Police Jury provides the sheriff with jail facilities, feeds prisoners and furnishes medical care for the parish prisoners as provided by law.

12. FEDERAL FINANCIAL ASSISTANCE

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE/PROJECT NAME</u>	<u>CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
United States Department of Justice/Louisiana Commission on Law Enforcement and Administration of Criminal Justice/Drug Control and Systems Improvement Formula Grant		
Multi-Jurisdictional Task Force	16.579	\$ 120,631
Federal Emergency Management Agency/Louisiana Military Department, Office of Emergency Preparedness		
Beauregard Parish Civil Defense	83.516	17,450
United States Department of Justice/Local Law Enforcement Block Grant Program	16.592	10,243
United State Department of Justice/Immigration and Naturalization Service Designated Law Enforcement Agency	16.400	<u>5,415</u>
Total		<u>\$ 153,739</u>

BEAUREGARD PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)

13. GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transaction for the year ended June 30, 2001.

<u>Primary Government</u> Certificates of Indebtedness	
Long-term obligations payable at June 30, 2000	\$ 400,000
Addition	-
Deduction	<u>(90,000)</u>
Long-term obligations payable at June 30, 2001	<u>\$ 310,000</u>

Certificates of Indebtedness are comprised of the following individual issues at June 30, 2001:

Certificate of Indebtedness:

\$400,000 Series 2000 Certificates of Indebtedness of the Law Enforcement District of the Parish of Beauregard, due in semi-annual installments through September 2004, interest at the rate of 5.0%	\$310,000
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The annual requirements to amortize all certificates outstanding at June 30, 2001, including interest of \$31,750 for the Beauregard Parish Sheriff is as follows:

<u>Fiscal Year</u>	<u>Certificate of Indebtedness</u>
2002	\$ 110,500
2003	115,750
2004	<u>115,500</u>
Total	<u>\$ 341,750</u>

SUPPLEMENTAL INFORMATION SCHEDULES

BEAUREGARD PARISH SHERIFF

GENERAL FUND

General Fund

The general fund is the primary operating fund of the sheriff and receives most of the revenues derived by the sheriff from local sources (principally ad valorem taxes and sales tax commissions) and state sources (principally state revenue sharing). General fund expenditures represent the cost of general operations of the Sheriff's department. The general fund is used to account for all financial resources and expenditures except those that are required to be accounted for in another fund.

BEAUREGARD PARISH SHERIFF

GENERAL FUND
 SCHEDULE OF REVENUES
 Year Ended June 30, 2001

REVENUES

Ad valorem taxes	\$ 1,643,056
Intergovernmental revenues:	
Federal grants:	
Drug Task Force	120,631
Office of Emergency Preparedness	17,450
Local Law Enforcement Block Grant	10,243
INS Citizenship Applications	5,415
State grants:	
State supplemental pay	206,911
D.A.R.E.	20,603
LA Highway Safety Commission	5,220
LA Commission on Law Enforcement - Response to Domestic Violence	19,541
Local funds:	
City of DeRidder	27,364
SW District Law Enforcement Planning Council, Inc.	3,589
Enhanced 911 Operations	48,000
Fees, charges, and commission for services:	
Commission on state revenue sharing	151,950
Commission on licenses and fines	59,336
Commission on sales tax and license collections	278,556
Commission on ad valorem taxes	8,167
Commission on fines and bonds	38,042
Commission on sales and seizures	3,274
Commission on judicial sales	79,021
Criminal, traffic and civil court fees	115,888
Court attendance fees	9,792
Transportation of prisoner fees	17,975
Feeding and keeping prisoner fees (parish)	99,260
Feeding and keeping prisoner fees (state and federal)	622,355
Tax notices and advertisement fees	15,776
Interest	67,378
Sale of assets	28,159
Miscellaneous	1,092
Transfers in	904,904
Total revenues	<u>\$ 4,628,948</u>

BEAUREGARD PARISH SHERIFF

GENERAL FUND
SCHEDULE OF EXPENDITURES
Year Ended June 30, 2001

GENERAL GOVERNMENT

Taxation - Tax Collector:

Personal services and related benefits	\$ 158,777
Materials, supplies and other charges	38,499
Training and travel	3,169
Capital outlay	4,522
Total Tax Collector expenses	<u>\$ 204,967</u>

PUBLIC SAFETY

Administration:

Personal services and related benefits	\$ 318,845
Materials, supplies and other charges	79,233
Training and travel	8,955
Capital outlay	28,785
Total Administration expense	<u>\$ 435,818</u>

Community Services:

Materials, supplies and other charges	\$ 19,984
Training and travel	1,172
Total Community Service expense	<u>\$ 21,156</u>

Civil Services:

Personal services and related benefits	\$ 131,444
Materials, supplies and other charges	4,910
Training and travel	357
Capital outlay	-
Total Civil Services expense	<u>\$ 136,711</u>

Criminal Investigation:

Personal services and related benefits	\$ 1,504,453
Law enforcement supplies	26,490
Materials, supplies and other charges	118,474
Travel and Deputy training	18,350
Deputy uniforms	10,646
Informants/Narcotics	85,458
Capital outlay	46,335
Total Criminal Investigation expense	<u>\$ 1,810,206</u>

(Continued)

BEAUREGARD PARISH SHERIFF

GENERAL FUND

SCHEDULE OF EXPENDITURES

Year Ended June 30, 2001

Custody of Prisoners:

Personal services and related benefits	\$ 1,113,669
Food	164,781
Prisoner welfare expense	17,578
Jail materials, supplies and other charges	43,367
Training and travel	9,066
Capital outlay	2,229
Transportation of prisoners	6,592
Uniforms	4,608

Total Custody of Prisoners expense	<u>\$ 1,361,890</u>
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Communications:

Personal services	\$ 254,384
Materials, supplies and other charges	20,627
Training and travel	5,224
Capital outlay	228,238

Total Communications expense	<u>\$ 508,473</u>
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Automotive Services:

Operations - gas, oil, maintenance and repairs	\$ 139,382
Insurance	33,107
Capital outlay	149,526

Total Automotive Services expense	<u>\$ 322,015</u>
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Debt service:

Principal payment	\$ 90,000
Interest payment	13,333

Total Debt service	<u>\$ 103,333</u>
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Other Expenses

Transfer out	<u>\$ 11,917</u>
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Total Expenditures	<u>\$ 4,916,486</u>
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(Concluded)

BEAUREGARD PARISH SHERIFF

CAPITAL PROJECTS FUND

Capital Projects Fund

Service Facility/Training Facility Project is used to account for the construction of a service facility and a training facility for the Beauregard Parish Sheriff Department.

BEAUREGARD PARISH SHERIFF

CAPITAL PROJECTS FUND

BALANCE SHEET

June 30, 2001

ASSETS		Service Facility/ Training Facility Project
Cash		<u>\$ -</u>
Total assets		<u>\$ -</u>
LIABILITIES AND FUND BALANCES		
Fund balances:		
Unreserved/undesignated		<u>\$ -</u>
Total liabilities and fund balances		<u>\$ -</u>

BEAUREGARD PARISH SHERIFF
 CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 Year Ended June 30, 2001

	<u>Service Facility/ Training Facility Project</u>
Revenues:	
Interest	\$ 666
Expenditures:	
Engineering and other costs	\$ 6,210
Construction contracts	139,921
Total expenditures	\$ 146,131
Excess (deficiency) of revenues over expenditures	\$ (145,465)
Other financing sources (uses):	
Transfer in	\$ 11,917
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (133,548)
Fund balance, beginning	133,548
Fund balance, ending	\$ -

BEAUREGARD PARISH SHERIFF

AGENCY FUNDS

Sheriff's Fund

The Sheriff's Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. It also accounts for collection of bonds, fines and cost, and payment of these collections to the recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Inmate Fund

The Inmate Fund accounts for money deposited by prison inmates while incarcerated in the Beauregard Parish Jail. Withdrawals are made for purchases from the jail commissary, supplies and medical benefits. Any balance remaining to the credit of the prisoner is refunded upon release or transfer to another prison.

BEAUREGARD PARISH SHERIFF
FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2001

ASSETS	Cash Bond Fund	Criminal Court Fund	Civil Suit Fund
Cash	\$ 7,877	\$ 51,160	\$ 19,404
Due from others	-	150	-
Due from general fund	-	25	-
Total assets	<u>\$ 7,877</u>	<u>\$ 51,335</u>	<u>\$ 19,404</u>
LIABILITIES			
Due to taxing bodies and others	\$ 7,649	\$ 51,335	\$ 19,404
Due to general fund	228	-	-
Total liabilities	<u>\$ 7,877</u>	<u>\$ 51,335</u>	<u>\$ 19,404</u>

Schedule 5

<u>Traffic Court Fund</u>	<u>Narcotics Seizure Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>	<u>Total</u>
\$ 42,149	\$ 20,658	\$ 520,586	\$ 16,032	\$ 677,866
-	-	-	-	150
-	-	-	-	25
<u>\$ 42,149</u>	<u>\$ 20,658</u>	<u>\$ 520,586</u>	<u>\$ 16,032</u>	<u>\$ 678,041</u>
 \$ 42,149	 \$ 20,075	 \$ 518,586	 \$ 12,819	 \$ 672,017
-	583	2,000	3,213	6,024
<u>\$ 42,149</u>	<u>\$ 20,658</u>	<u>\$ 520,586</u>	<u>\$ 16,032</u>	<u>\$ 678,041</u>

BEAUREGARD PARISH SHERIFF
FIDUCIARY FUND TYPE - AGENCY FUNDS
SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS
Year Ended June 30, 2001

	<u>Cash Bond Fund</u>	<u>Criminal Court Fund</u>	<u>Civil Suit Fund</u>
BALANCE AT BEGINNING OF YEAR	\$ 21,550	\$ 52,513	\$ 20,954
<u>Additions</u>			
Deposits			
Sheriff's sales	\$ -	\$ -	\$ 605,226
Bonds	12,045	-	-
Fines and costs	56,147	618,193	-
Prison inmates	-	-	-
Taxes, fees, etc. paid to Tax Collector	-	-	-
Garnishments	-	-	104,846
Interest earned	228	-	-
Total additions	<u>\$ 68,420</u>	<u>\$ 618,193</u>	<u>\$ 710,072</u>
Subtotal	<u>\$ 89,970</u>	<u>\$ 670,706</u>	<u>\$ 731,026</u>
<u>Reductions</u>			
Taxes, fees, etc. distributed to taxing bodies	\$ 64,169	\$ -	\$ -
Deposits settled to:			
Sheriff's general fund	-	43,039	149,665
Clerk of Court	-	13,121	30,087
Police Jury	-	390,657	-
District Attorney	-	66,670	-
Indigent Defender Board	-	42,667	-
Attorneys, appraisers, etc.	-	-	37,266
Garnishments	-	-	98,383
Litigants	-	-	202,077
Crime laboratory	-	14,504	-
Crime victim reparations	-	15,200	-
Refunds	17,563	2,673	193,083
Inmate-withdrawals for purchase of merchandise	-	-	-
Interfund transfers	361	-	-
Department of Public Safety	-	5,646	-
Fund costs	-	6,958	1,061

Schedule 6

<u>Traffic Court Fund</u>	<u>Narcotics Seizure Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>	<u>Total</u>
\$ 52,412	\$ 20,595	\$ 359,204	\$ 15,359	\$ 542,587
\$ -	\$ -	\$ -	\$ -	\$ 605,226
-	-	-	-	12,045
523,225	-	-	-	1,197,565
-	-	-	135,199	135,199
-	-	29,206,058	-	29,206,058
-	-	-	-	104,846
-	583	-	-	811
<u>\$ 523,225</u>	<u>\$ 583</u>	<u>\$ 29,206,058</u>	<u>\$ 135,199</u>	<u>\$ 31,261,750</u>
<u>\$ 575,637</u>	<u>\$ 21,178</u>	<u>\$ 29,565,262</u>	<u>\$ 150,558</u>	<u>\$ 31,804,337</u>
\$ -	\$ -	\$ 29,044,676	\$ -	\$ 29,108,845
43,821	-	-	-	236,525
41,050	-	-	-	84,258
166,574	-	-	-	557,231
104,842	-	-	-	171,512
103,135	-	-	-	145,802
-	-	-	-	37,266
-	-	-	-	98,383
-	-	-	-	202,077
20,660	-	-	-	35,164
952	-	-	-	16,152
498	-	-	40,284	254,101
-	-	-	65,149	65,149
-	520	-	29,093	29,974
-	-	-	-	5,646
-	-	-	-	8,019

(Continued)

BEAUREGARD PARISH SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS
 Year Ended June 30, 2001

	Cash Bond Fund	Criminal Court Fund	Civil Suit Fund
<u>Reductions (continued)</u>			
CMIS	\$ -	\$ 3,061	\$ -
Act 562 fees	-	3,015	-
Traumatic Injury Trust Fund	-	4,726	-
Thirty-sixth Judicial District Chief Justice Expense Fund	-	7,609	-
Total reductions	<u>\$ 82,093</u>	<u>\$ 619,546</u>	<u>\$ 711,622</u>
BALANCE AT END OF YEAR	<u>\$ 7,877</u>	<u>\$ 51,160</u>	<u>\$ 19,404</u>

Schedule 6

<u>Traffic Court Fund</u>	<u>Narcotics Seizure Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>	<u>Total</u>
\$ 8,231	\$ -	\$ -	\$ -	\$ 11,292
8,095	-	-	-	11,110
15,320	-	-	-	20,046
20,310	-	-	-	27,919
<u>\$ 533,488</u>	<u>\$ 520</u>	<u>\$ 29,044,676</u>	<u>\$ 134,526</u>	<u>\$ 31,126,471</u>
<u>\$ 42,149</u>	<u>\$ 20,658</u>	<u>\$ 520,586</u>	<u>\$ 16,032</u>	<u>\$ 677,866</u>

(Concluded)

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions, and Unsettled Balances
For the Year July 1, 2000 to June 30, 2001

UNSETTLED BALANCES AT JUNE 30, 2000	\$ 359,204
<u>Collections</u>	
Ad valorem taxes:	
Beauregard Parish	\$ 12,352,489
City of DeRidder	418,783
Town of Merryville	14,608
Payment in lieu of taxes	12,813
Interest earned on:	
Delinquent taxes	
Beauregard Parish	8,723
City of DeRidder	744
Town of Merryville	42
Investments	11,018
Protested taxes	7,185
Occupational and chain store licenses:	
Beauregard Parish	98,130
City of DeRidder	367,651
Town of Merryville	38,841
State revenue sharing	666,553
Tax notices, etc.	15,978
Fire protection assessment (Act 145 of 1987)	150
Sales tax:	
City of DeRidder	3,702,699
Beauregard Parish School Board	6,827,644
Beauregard Parish Police Jury	3,067,860
Town of Merryville	195,526
Sheriff	861,574
Back taxes	4,802
Protested taxes	496,690
Tax sale redemptions	16,094
Louisiana Tax Commission assessment fee	19,461
Total collections	\$ 29,206,058
Total	\$ 29,565,262

(Continued)

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions, and Unsettled Balances
For the Year July 1, 2000 to June 30, 2001

Distributions

Louisiana Department of Agriculture and Forestry	\$ 39,679
Louisiana Tax Commission	19,980
Beauregard Parish:	
Police Jury	6,431,779
School Board	12,645,548
Waterworks districts	218,762
Library	856,807
Sheriff	2,733,480
Assessor	508,626
Clerk of Court	659
Fire districts	304,138
Sales tax audit fees	48,097
Pension funds	347,871
Town of Merryville	248,579
City of DeRidder	4,474,098
Protested tax refunds	153,201
Redemption refunds	13,363
Miscellaneous	9
	<hr/>
Total distributions	\$ 29,044,676
	<hr/>
UNSETTLED BALANCES AT JUNE 30, 2001 DUE TO TAXING BODIES AND OTHERS	\$ 520,586
	<hr/>

(Concluded)

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

BEAUREGARD PARISH SHERIFF
GENERAL FIXED ASSETS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
Year Ended June 30, 2001

	<u>Buildings</u>	<u>Office Furniture & Equipment</u>	<u>Criminal Investigation</u>
General Fixed Assets, Beginning	\$ 261,256	\$ 290,262	\$ 324,390
Additions	310,093	57,819	38,710
Deletions & adjustments	<u>(31,222)</u>	<u>(2,394)</u>	<u>(21,916)</u>
General Fixed Assets, Ending	<u>\$ 540,127</u>	<u>\$ 345,687</u>	<u>\$ 341,184</u>

Schedule 8

<u>Custody of Prisoners</u>	<u>Communications</u>	<u>Automotive</u>	<u>Total</u>
\$ 69,005	\$ 421,872	\$ 788,655	\$ 2,155,440
2,818	228,591	131,696	769,727
-	544	(149,532)	(204,520)
<u>\$ 71,823</u>	<u>\$ 651,007</u>	<u>\$ 770,819</u>	<u>\$ 2,720,647</u>

John A. Windham, CPA

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
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John A. Windham, CPA

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Sheriff, as of and for the year ended June 30, 2001, and have issued my report thereon dated December 20, 2001. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *GOVERNMENT AUDITING STANDARDS*, issued by the comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Beauregard Parish Sheriff's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *GOVERNMENT AUDITING STANDARDS*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Beauregard Parish Sheriff, the Legislative Auditor, and others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

John A. Windham, CPA

DeRidder, Louisiana
December 20, 2001